**BEST AVAILABLE COPY****DECLARATION AND POWER OF ATTORNEY**

Each below-named inventor hereby declares and says that:

My residence, post office address and citizenship are as stated below beneath my name; I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention titled:

FORFEITING TRANSACTIONS

which is described and claimed in the attached application, or Serial No. _____
filed _____ as amended to date: I have reviewed and understand the contents of the specification including the claims with all the above mentioned amendments thereto, if any. I acknowledge my duty to disclose information of which I am aware which is material to the patentability of this application in accordance with 37 CFR 1.56; and, if the benefit of 35 U.S.C. 120 is claimed below, as to subject matter of the claims not disclosed in any prior U.S. application in accordance with 35 U.S.C. 112, I acknowledge my duty to disclose material information which became known to me between the filing date of said prior U.S. application and this application and is material to the patentability of this application as defined in 37 CFR 1.56; the benefit of 35 U.S.C. 119(e), or 120 is claimed for

SERIAL NO**FILED****STATUS****RECEIVED**

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Technology Center 2100

I claim the foreign priority benefits under 35 U.S.C. 119 of foreign application(s) for patent or inventor's certificate(s) filed less than 12 months prior to the filing of the application, or less than 12 months before the application(s) for which the above benefit of 35 U.S.C. 120 is claimed as follows:

COUNTRY**SERIAL NO.****FILING DATE**

Australia

PR9695

December 20, 2001

and I have identified any foreign application(s) for patent or inventor's certificate(s) having a filing date before the earliest of the application(s) for which priority is claimed, or the present application, as follows:

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MAY 06 2002

GROUP 3600

BIERMAN, MUSERLIAN and LUCAS LLP, Customer No. 20311, Reg. No. 18,818; JORDAN B. BIERMAN, Reg. No. 18,629; CHARLES A. MUSERLIAN, Reg. No. 19,683; and DONALD C. LUCAS, Reg. No. 31,275; all of 600 Third Avenue, New York, New York 10016, Telephone (212) 661-8000, are hereby

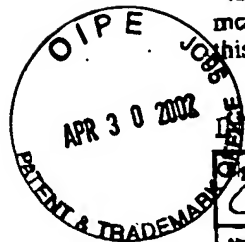
BIERMANMUSERLIAN

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appointed my attorneys, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, with the understanding that they represent my assignee, if any.

It is declared by undersigned that all statements made herein of undersigned's own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S. Code 1001, and that such willful false statements may jeopardize the validity of this application or any other patent issuing thereon.

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INVENTOR: SIGNATURE		DATE	RESIDENCE AND POST OFFICE ADDRESS
Signature: <i>Tara Kimbrell Cole</i>	Date: 30 April 2002	2 Wallace Way Singapore 297851	
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